

# Exhibit 543

CERTIFIED TRANSLATION

## Message

**From:** PFI002@politi.dk [PFI002@politi.dk]  
**Sent:** 9/20/2019 11:13:45 AM  
**To:** Gry Ahlefeld-Engel [gry.ahlefeld-engel@sktst.dk]  
**Subject:** RE: Extract from relevant settlement text

Yep, thanks.

Best  
Per

**From:** Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>  
**Sent:** 20-09-2019 09:58 AM  
**To:** Fiig, Per (PFI002) <PFI002@politi.dk>  
**Subject:** FW: Extract from relevant settlement text

Dear Per,

I believe this covers your needs?

//Gry

**From:** Gry Ahlefeld-Engel  
**Sent:** 15 May 2019 18:02  
**To:** [PFI002@politi.dk](mailto:PFI002@politi.dk)  
**Cc:** Steen Bechmann Jacobsen <[Steen.Jacobsen@SKTST.DK](mailto:Steen.Jacobsen@SKTST.DK)>  
**Subject:** RE: Extract from relevant settlement text

Dear Per,

As discussed earlier by telephone today I inserted below the relevant passages from the settlement text that directly or indirectly concern SØIK. I would very much like to hear if the wording gives rise to any comments.

- 1) In relation to our previous discussions that it should be clear from the text of the agreement that it ONLY relates to the civil claims, the following passages have been added in the introductory definitions of the agreement's text. Addition of 'civil' in paragraph a (my highlights), compared to paragraphs b and c, I find adequately covers this need. I am aware that it is difficult to read without context, but considering that these passages are shown in the agreement's definitions, the effect throughout the agreement is that when it mentions 'claims', it refers only to the Danish Tax Agency's civil claims against the settlement parties, and we/the Danish Tax Agency, as shown below, are acting on our own behalf only.
  - a. "Claims" means any and all civil claims, counterclaims, actions, causes of action, petitions, motions, objections, litigations, arbitrations, proceedings, awards, orders, judgments, decisions, debts, obligations, rights, interest, suits, appeals, damages, remedies, costs, attorneys' fees, interest, expenses and liabilities, of any type, including and without limitation, administrative and regulatory, whether asserted or unasserted, known or unknown, foreseen or unforeseen, suspected or unsuspected, contingent or fixed, liquidated or unliquidated, accrued or unaccrued, state or federal, domestic or foreign, currently or previously existing or arising, in law, contract, equity or otherwise.
  - b. "Settled Matters" means any and all Claims Skatteforvaltningen has or may have against the Covered Parties in any way arising out of, in connection with or relating to the Reclaim Applications

and the related trading by the Covered Parties in Danish company shares, provided that nothing in this Agreement shall release any claims Skatteforvaltningen has in connection with any other reclaim applications or pension plans. For the avoidance of doubt, Settled Matters includes any administrative claims Skatteforvaltningen could bring in Denmark in connection with the Paid Reclaim Final Decisions.

- c. "Skatteforvaltningen" is the authority charged with the assessment and collection of Danish taxes. For the avoidance of doubt, Skatteforvaltningen does not include, is not acting for, or undertaking any obligations on behalf of any other government agency or official of the Kingdom of Denmark.
- 2) In relation to disclosing the agreement itself along with any cooperation material to SØIK, I will have to definitively clear it with the settlement parties later today that the below is able to cover that we share both the agreement and the cooperation material with SØIK, so I will ultimately come back to that. However you are receiving the text passage right now.
- d. Notwithstanding the confidentiality obligations of this Section 8, promptly upon the execution of this Agreement, Skatteforvaltningen will, in writing, bring to the attention of the Danish Public Prosecutor for Serious Economic and International Crime ("SØIK") this Agreement and its terms, and represent, in writing, that this Agreement reflects good-faith negotiation by the Covered Parties, that the Covered Parties' cooperation may result in the recovery by Skatteforvaltningen of additional funds from third parties and that the Agreement is in the best interests of Skatteforvaltningen.
- 3) A final wording that touches on SØIK appears in a so-called 'side letter', which deals in more detail with the conditions surrounding the realization of a number of illiquid assets. In relation to the sale of North Channel Bank (NCB), the following appears, which is a technicality that states to the extent that NCB has to pay a fine from SØIK, we/the Danish Tax Agency will credit the corresponding amount in the settlement sum, which is made up in part from the sales amount from NCB.
- e. The Letter Agreement Parties further agree that any amount paid to SØIK by or on behalf of North Channel Bank shall be counted towards the Subsequent Cash Payment Amount due to Skatteforvaltningen under the Settlement Agreement.

You are welcome to share these text passages with the Ministry of Justice. However, I must request that it be kept within a tight circle considering the confidential nature of the agreement and as the settlement is not yet final.

//Gry

Best regards

**Gry Ahlefeld-Engel**

Director

Antifraud Unit

+45 72 37 36 62

[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)



The Danish Tax Agency  
Kratbjerg 236, Fredensborg  
[www.sktst.dk](http://www.sktst.dk)

The Danish Tax Agency is part of the Danish Tax Administration

Message

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**From:** PFI002@politi.dk [PFI002@politi.dk]  
**Sent:** 9/20/2019 11:13:45 AM  
**To:** Gry Ahlefeld-Engel [gry.ahlefeld-engel@sktst.dk]  
**Subject:** SV: Udtræk af relevant forligstekst

Jep, tak.

Bh  
Per

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**Fra:** Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>  
**Sendt:** 20. september 2019 09:58  
**Til:** Fiig, Per (PFI002) <PFI002@politi.dk>  
**Emne:** VS: Udtræk af relevant forligstekst

Kære Per,

Jeg tror dette dækker dit behov?

//Gry

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**Fra:** Gry Ahlefeld-Engel  
**Sendt:** 15. maj 2019 18:02  
**Til:** [PFI002@politi.dk](mailto:PFI002@politi.dk)  
**Cc:** Steen Bechmann Jacobsen <[Steen.Jacobsen@SKTST.DK](mailto:Steen.Jacobsen@SKTST.DK)>  
**Emne:** Udtræk af relevant forligstekst

Kære Per,

Som drøftet telefonisk tidligere i dag har jeg nedenfor indsat de relevante passager fra forligsaftaleteksten, som direkte eller indirekte berører SØIK. Jeg hører meget gerne, hvis formuleringerne giver anledning til bemærkninger.

- 1) I forhold til vores tidligere drøftelser om, at det bør fremgå af aftaleteksten, at den KUN vedrører de civile krav, er følgende passager tilføjet i aftaletekstens indledende definitioner. Tilføjelse af 'civil' i para a (min markering), sammenholdt med para b og c, finder jeg i tilstrækkelig grad dækker dette behov. Jeg er klar over, at det er vanskeligt at læse uden en kontekst, men i og med disse tekstafsnit fremgår af aftalens definitioner, er effekten gennem hele aftalen, at når den nævner 'claims/krav', vedrører det alene Skattestyrelsens civile krav mod forligsparterne, og vi/Skattestyrelsen handler, som det fremgår efterfølgende, kun på egne vegne.
  - a. "Claims" means any and all civil claims, counterclaims, actions, causes of action, petitions, motions, objections, litigations, arbitrations, proceedings, awards, orders, judgments, decisions, debts, obligations, rights, interest, suits, appeals, damages, remedies, costs, attorneys' fees, interest, expenses and liabilities, of any type, including and without limitation, administrative and regulatory, whether asserted or unasserted, known or unknown, foreseen or unforeseen, suspected or unsuspected, contingent or fixed, liquidated or unliquidated, accrued or unaccrued, state or federal, domestic or foreign, currently or previously existing or arising, in law, contract, equity or otherwise.
  - b. "Settled Matters" means any and all Claims Skatteforvaltningen has or may have against the Covered Parties in any way arising out of, in connection with or relating to the Reclaim Applications

and the related trading by the Covered Parties in Danish company shares, provided that nothing in this Agreement shall release any claims Skatteforvaltningen has in connection with any other reclaim applications or pension plans. For the avoidance of doubt, Settled Matters includes any administrative claims Skatteforvaltningen could bring in Denmark in connection with the Paid Reclaim Final Decisions.

- c. "Skatteforvaltningen" is the authority charged with the assessment and collection of Danish taxes. For the avoidance of doubt, Skatteforvaltningen does not include, is not acting for, or undertaking any obligations on behalf of any other government agency or official of the Kingdom of Denmark.
- 2) I forhold til videregivelse af selve aftalen til SØIK samt eventuelt samarbejdsmateriale, skal jeg lige have endelig clearet med forligsparterne senere i dag, at nedenstående kan dække, at vi både deler aftalen og samarbejdsmaterialet med SØIK, så det vender jeg endeligt tilbage på. Men du får lige tekstoppassagen allerede nu.
- d. Notwithstanding the confidentiality obligations of this Section 8, promptly upon the execution of this Agreement, Skatteforvaltningen will, in writing, bring to the attention of the Danish Public Prosecutor for Serious Economic and International Crime ("SØIK") this Agreement and its terms, and represent, in writing, that this Agreement reflects good-faith negotiation by the Covered Parties, that the Covered Parties' cooperation may result in the recovery by Skatteforvaltningen of additional funds from third parties and that the Agreement is in the best interests of Skatteforvaltningen.
- 3) En sidste formulering, der berører SØIK, fremgår af et såkaldt 'sideletter', som nærmere behandler forholdene omkring realisering af en række illikvide aktiver til afvikling af forligssummen. I forhold til salget af North Channel Bank (NCB) fremgår der således følgende, som ret besæt er en teknikalitet, der fastslår, at i det omfang NCB skal betale et bødekrav fra SØIK, så krediterer vi/Skattestyrelsen det tilsvarende beløb i forligssummen, der til dels udgøres af salgssummen fra NCB.
- e. The Letter Agreement Parties further agree that any amount paid to SØIK by or on behalf of North Channel Bank shall be counted towards the Subsequent Cash Payment Amount due to Skatteforvaltningen under the Settlement Agreement.

Du er velkommen til at dele disse tekstoppassager med Justitsministeriet. Jeg skal dog anmode om, at det holdes inden for en snæver kreds henset til aftalens fortrolige karakter og at forliget endnu ikke er endeligt.

//Gry

Venlig hilsen

**Gry Ahlefeld-Engel**

Underdirektør

Kompleks Svig

+45 72 37 36 62

[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)



Skattestyrelsen

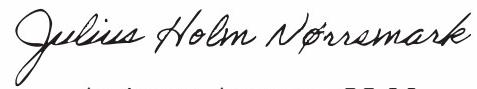
Kratbjerg 236, Fredensborg

[www.sktst.dk](http://www.sktst.dk)

Skattestyrelsen er en del af Skatteforvaltningen

I, the undersigned, Julius Holm Nørremark, certify that I am fluent in both the English and Danish languages and that the preceding text in the English language is to the best of my knowledge and belief a true and faithful translation of the attached exhibit, with the bates stamp SKAT\_MAPLEPOINT\_00000247, in the Danish language.

Copenhagen, 1 April 2025



Assistant Attorney, LL.M.